

MEDEC MEDICARE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U51909MH2010PLC211564	
Permanent account number of entity	AAHCM0461F	
Address of registered office of company	1004, 10TH FLOOR, LODHA SUPREMUS POWAI, SAKI VIHAR ROAD, OPP MTNL OFFICE, POWAI, MUMBAI, MAHARASHTRA - 400072, INDIA	
Type of industry	Commercial and Industrial	
Registration date	29/12/2010	
Category/sub-category of company	Company limited by shares/ Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		10
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	13/08/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	1004, 10TH FLOOR, LODHA SUPREMUS POWAI, SAKI VIHAR ROAD, OPP MTNL OFFICE, POWAI, MUMBAI, MAHARASHTRA - 400072, INDIA	
Name of city of place of maintenance of computer servers (storing accounting data)	MUMBAI	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	400072	
Name of district of place of maintenance of computer servers (storing accounting data)	MUMBAI	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	-	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Column
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	Trading in Pharmaceutical Intermediates
Turnover of product or service category	1,324,95,51,961
Highest turnover contributing product or service (ITC 8 digit) code	99611730
Description of product or service	Trading in Pharmaceutical Intermediates
Turnover of highest contributing product or service	1,324,95,51,961

[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Sign1	Sign2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	DEEPAK	AMBARISH
Middle name of director	BHASKAR	
Last name of director	SHENOY	CHATTERJEE
Designation of director	Director	Director
Director identification number of director	01066812	06914255
Date of signing board report	13/08/2024	13/08/2024

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year under review, the company transferred Rs. 3638.59 Lakhs to Profit & Loss reserve/ surplus.
Disclosures relating to amount recommended to be paid as dividend	Your Directors do not recommended any dividend for the financial year under review.
Details regarding energy conservation	As per directors' report
Details regarding technology absorption	As per directors' report
Details regarding foreign exchange earnings and outgo	Foreign exchange inflows Rs. 57,41,23,267/- (P.Y. Rs. 17,20,50,625/-) and Foreign exchange outgo Rs. 6,82,78,10,825/- (P.Y. Rs. 4,72,90,300/-)
Disclosures in director's responsibility statement	As per directors' report
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (3) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Particulars of loans given and advances made along with the purpose for which the same was given or made are provided in Notes to financial statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (4) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	13/08/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (5) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (6) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (7) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	During the year under review, there was no change in the nature of business.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (9) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (10) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (11) [See below]

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	During the year under review no significant and material orders were passed by the regulators or courts against the Company.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The Company has in place adequate internal financial controls with reference to the financial statements.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	-
Disclosure of equity shares with differential rights [TextBlock]	
Details of pre and post issue shareholding pattern along with voting rights [TextBlock]	Textual information (12) [See below]
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (13) [See below]
Number of meetings of board	12

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To
The Members,
MEDEC MEDICARE LIMITED
(Formerly Medec Medicare Private Limited)

Your Directors are pleased to present their Fourteenth Annual Report of your Company together with the Audited financial statements for the financial year ended March 31, 2024.

FINANCIAL HIGHLIGHTS

The summarized financial results are as follows:

Particular	For the financial year 2023-24 (Rs. in Lakhs)	For the financial year 2022-23 (Rs. in Lakhs)
Revenue from Operations	1,32,495.52	68,832.50
Other Income	2,023.62	71.61
Total Income	1,34,519.14	68,904.11
Less: Expenses	1,28,411.46	63,640.18
Less- Finance Chargers	1,211.78	714.80
Less: Depreciation & Amortization Expenses	33.90	25.56
Profit/ (Loss) before tax	4,862.01	4,523.56
Tax Expenses		
Current Tax	1,220.45	1,134.78
Deferred Tax	-	3.73

Profit/(Loss) after Tax	3,638.59	3,385.04
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PERFORMANCE REVIEW

The Company has been carrying on the business of trading, import, export, wholesale and/or retail and overseas trade of pharmaceuticals products.

During the financial year under review the Company has earned a total revenue of Rs. 1,32,495.52/- lakhs whereas in the previous year Company was Revenue of Rs. 68,832.50/- lakhs. The Company has earned a Net Profit of Rs. 3,638.59/- Lakhs as compared to the previous years Rs. Net Profit of Rs. 3,385.04/- Lakhs. Your directors are continuously looking for avenues for future growth of the company.

DIVIDEND

Your Directors do not recommended any dividend for the financial year under review.

RESERVES

During the year under review, the company transferred Rs. 3638.59 Lakhs to Profit & Loss reserve/ surplus.

SHARE CAPITAL

The Authorised Share Capital of the Company is Rs 15,10,00,000/- (Rupees Fifteen Crore Ten Lakhs only) divided into 1,51,00,000 (Rupees One Crore Fifty-One Lakh Only) Equity Shares of Rs. 10/- each.

The issued, subscribed and paid-up capital of the Company is Rs 15,10,00,000/- (Rupees Fifteen Crore Ten Lakhs only) divided into 1,51,00,000 (Rupees One Crore Fifty-One Lakh Only) Equity Shares of Rs. 10/- each.

During the year under review the Company has issued and allotted 50,00,000 Equity Shares of Rs. 10/- each on 18th January, 2023 and 81,00,000 Equity Shares of Rs. 10/- each on 18th October, 2023 by way of right issue, considering the above issuance of the shares the paidup share capital of the Company as on 31st March, 2024 stood at 1,51,00,000 (Rupees One Crore Fifty-One Lakh Only) Equity Shares of Rs. 10/- each.

SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANIES

During the financial year, The Company has made the investment in following subsidiary companies are as follows:-

Sr no	Name of the company	Subsidiary/ Associates
1	Medec Dragon Limited	Subsidiary
2	Medec Dragon Global PTE Limited	Subsidiary

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there was no change in the nature of business.

CHANGE IN THE NAME OF THE COMPANY

During the financial year under review the Name of the Company has been changed from Medec Dragon Private Limited to Medec Medicare Private Limited and subsequently the status of the Company has been changed to public limited i.e. Medec Medicare Limited.

BUSINESS RISK MANAGEMENT

Your Company recognizes that risk is integral part of business and is committed to manage the risks in a proactive and efficient manner. Your Company periodically assesses the risks in internal and external environment, along with the costs of treating risks and incorporates risk treatment plans in its strategy, business and operational plans.

The Company's management systems, organization structure, standard operating procedures, code of conduct governs how the Company conducts the business and manages associated risks. The identification and evaluation of the business risks in the Company is carried out by the Board.

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS

Particulars of loans given and advances made along with the purpose for which the same was given or made are provided in Notes to financial statements.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

The Company has in place adequate internal financial controls with reference to the financial statements.

RELATED PARTY TRANSACTIONS

All the contracts/ arrangements/ transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis. During the year, the Company had not entered into any contract/ arrangement/ transaction with related parties which could be considered material.

PUBLIC DEPOSITS

During the year under review your Company has not accepted any deposits from the public within the meaning of section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 (as amended from time to time) during the financial year under review.

MATERIAL CHANGES AND COMMITMENTS

There were no material changes and commitments have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report which affects the financial position of the Company.

EXTRACT OF THE ANNUAL RETURN

The extract of the annual return as per requirements of section 92(3) of Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, in Form No. MGT-9 is enclosed as Annexure A and forms a part of the Director's Report.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to section 134 (5) of the Companies Act, 2013 the Board of Directors of the Company confirms: -

a. that in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards have been followed and there are no material departures from the same;

b. that the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the

year ended on that date;

c. that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. that the Directors have prepared the annual accounts on a going concern basis;

e. the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

f. the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

A. Conservation of energy

The steps taken or impact on conservation of energy:

Your Company has laid special emphasis in creating awareness on conservation of energy. The operations of your Company are not energy intensive. However, adequate measures have been initiated for conservation of energy.

The steps taken by the Company for utilizing alternate sources of energy:

The Company will evaluate the possibility of utilizing alternate source of energy in future.

The Capital Investment on energy conservation equipment:

During the year, the Company has not spent anything on conservation equipment.

B. Technology absorption

i) The Company does not have any technical collaboration arrangements.

ii) The Company has always used the latest technology available in the industry.

iii) Accordingly, the Company has procured the latest equipment and its personnel are trained from time to time, on the use, operation and maintenance of such highly sophisticated equipment.

C. Foreign exchange earnings and outgo

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows is as follows:

	Financial year ended March 31, 2024(In Rs.)	Financial year ended March 31, 2023 (In Rs.)
Foreign exchange inflows	57,41,23,267	17,20,50,625

Foreign exchange outgo	6,82,78,10,825	4,72,90,300
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PARTICULARS OF EMPLOYEES UNDER SECTION 134 AND 197 OF COMPANIES ACT, 2013

None of the Employees of the Company are covered under the provisions of Section 134 and 197 of the Companies Act, 2013 read with Companies (Particulars of Employees) Rules, 1975 as amended till date.

APPOINTMENT/CESSATION/CHANGE IN DESIGNATION OF DIRECTORS

During the year under review, following changes took place in the Directorships:

Mr. Ambarish Chatterjee, who was appointed as an Additional Director pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, it is proposed to appoint him as Director of the Company.

Ms. Pooja Rajan Ambure, who was appointed as an Additional Director pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, it is proposed to appoint her as Director of the Company.

Mr. Lekh Narayan Karna and Mrs. Sony Jena has resigned as Director of the Company w.e.f. 25th January, 2024.

Details of Directors Retiring by Rotation and Eligible for Re- Appointment at the AGM:

As per the provision of the Section 152 (6) of the Companies Act 2013, Mr. Deepak Bhaskar Shenoy, Directors of the Company, retires by rotation at the ensuing Annual General Meeting and offers himself for re-appointment.

NUMBER OF BOARD MEETINGS

During the year under review, the Board of Directors of the Company met 12 times in compliance with the requirements under Section 173(1) of Companies Act, 2013. Board meeting dates are finalized in consultation with all Directors and agenda papers backed up by comprehensive notes and detailed background information are circulated well in advance before the date of the meeting thereby enabling the Board to take informed decisions. The Board is also apprised of updates, important developments in industry, segments, business operations, marketing, products etc.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company has constituted Corporate Social Responsibility Committee in compliance with the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. The Corporate Social Responsibility Committee has formulated a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the Company.

The Ministry of Corporate Affairs vide Notification No. G.S.R. 40(E) dated 22nd January, 2021 issued the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, pursuant to which, new sub-section (9) inserted by Companies (Amendment), Act, 2020 provides that where the amount to be spent by a Company does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee shall be discharged by the Board of Directors of such company.

Pursuant to above amendment the CSR committee was not formed and the Board of the Company looks after the CSR activities.

A detailed report as per Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is attached as "Annexure B" forming part of this report.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has formulated a whistle blower policy with a view to provide a vigil mechanism for the directors and employees of the company to report instances of unethical behavior, fraud or mismanagement.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

During the year under review no significant and material orders were passed by the regulators or courts against the Company.

AUDITORS AND AUDIT REPORTS

STATUTORY AUDITORS

At the Annual General Meeting of the Company held on 30th September, 2023 M/s. Chaturvedi & Patel, Chartered Accountants, Mumbai (Firm Registration Number: 121351W) were appointed as the Statutory Auditors of the Company to hold the office till the conclusion of the Annual General Meeting to be held for Financial year 2027-28.

The Notes on financial statements referred to in the Auditor's Report are self-explanatory and do not call for any further comments. The Auditor's Report for the year under review does not contain any qualification, reservation or adverse remark.

SECRETARIAL AUDIT

Provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, with respect to the Secretarial Audit Report is not applicable to the Company for the Financial year 2023-24.

As the Company is Public limited Company from February, 2024 onwards the provisions of the Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 shall become applicable to the Company for the Financial year 2023-24 accordingly the Board has appointed M/s. M. S. Pitroda & Co., Company Secretaries, to conduct the secretarial audit for the financial year 2024-25 and onwards unless decided otherwise. They have confirmed their eligibility for the appointment.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

ACKNOWLEDGEMENTS:

Your directors wish to convey their sincere appreciation to all employees for their individual and collective contribution to your Company's performance. Your Directors would also like to thank the Bankers and Auditors for the support that they have given to your Company. Your Directors sincerely convey their appreciation to customers, shareholders, vendors, business associates, regulatory and government authorities for their consistent support.

For and on behalf of the Board,
MEDEC MEDICARE LIMITED
(Formerly known as Medec Dragon Private Limited)

DR. Deepak Shenoy
Director
DIN NO: 01066812

Place: Mumbai
Date: 13/08/2024

Mr. Ambarish Chatterjee
Director
DIN NO: 06914255

Place: Mumbai
Date: 13/08/2024

Annexure A
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2024

Pursuant to Section 92 (3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U51909MH2010PTC211564
ii.	Registration Date	29-12-2010
iii.	Name of the Company	MEDEC DRAGON PRIVATE LIMITED
iv.	Category/Sub-category of the Company	Company limited by Shares/ Indian Non-govt company
v.	Address of the Registered office & contact details.	1004, 10TH FLOOR, LODHA SUPREMUS POWAI, SAKI VIHAR ROAD, OPP MTNL OFFICE, POWAI, MUMBAI, MAHARASHTRA, 400072, INDIA Email ID: info@milestradexim.com
vi.	Whether listed company	NO
vii.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sl. No.	Name & Description of main Products/ Services	NIC - 2008 Code of the Product/ Service	% to total turnover of the Company
1	Wholesale of pharmaceutical and medical goods	46497	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

Sl. No.	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
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1	Medec Dragon Limited	NA	Foreign Subsidiary	100	2 (87)
2	Medec Infra Private Limited	U28990MH2021PTC360696	Subsidiary	100	2 (87)
3	Medec Dragon Global Ptel Limited	NA	Foreign Subsidiary	100	2 (87)

M.Trade -F.Z.E, The Company has taken over by Medec Dragon Ltd. i.e. located in Dubai

IV. SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)

(i) Category-wise Shareholding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	0	6010000	60,10,000	100%	0	14104000	14104000	100%	0.00%
b) Central Govt	0	0	0	0.00%	0	0	0	0.00%	0.00%
c) State Govt (s)	0	0	0	0.00%	0	0	0	0.00%	0.00%
d) Bodies Corporates	0	0	0	0.00%	0	0	0	0.00%	0.00%
e) Bank/FI	0	0	0	0.00%	0	0	0	0.00%	0.00%
f) Any other	0	0	0	0.00%	0	0	0	0.00%	0.00%

Sub Total: (A) (1)	0	6010000	60,10,000	100%	0	14104000	14104000	100%	0.00%
(2) Foreign									
a) NRI- Individuals	0	0	0	0.00%	0	0	0	0.00%	0.00%
b) Other Individuals	0	0	0	0.00%	0	0	0	0.00%	0.00%
c) Bodies Corp.	0	0	0	0.00%	0	0	0	0.00%	0.00%
d) Banks/FI	0	0	0	0.00%	0	0	0	0.00%	0.00%
e) Any other	0	0	0	0.00%	0	0	0	0.00%	0.00%
Sub Total: (A) (2)	0	0	0	0.00%	0	0	0	0.00%	0.00%
Total Shareholding of Promoter (A): (A)(1) + (A)(2)	0	6010000	60,10,000	100%	0	14104000	14104000	100%	0.00%
B. Public Shareholding									
(1) Institutions									
a) Mutual Funds	0	0	0	0.00%	0	0	0	0.00%	0.00%
b) Banks/FI	0	0	0	0.00%	0	0	0	0.00%	0.00%
c) Central govt	0	0	0	0.00%	0	0	0	0.00%	0.00%
d) State Govt.	0	0	0	0.00%	0	0	0	0.00%	0.00%
e) Venture Capital Fund	0	0	0	0.00%	0	0	0	0.00%	0.00%

f) Insurance Companies	0	0	0	0.00%	0	0	0	0.00%	0.00%
g) FIIS	0	0	0	0.00%	0	0	0	0.00%	0.00%
h) Foreign Venture Capital Funds	0	0	0	0.00%	0	0	0	0.00%	0.00%
i) Others (specify)	0	0	0	0.00%	0	0	0	0.00%	0.00%
Sub Total (B)(1):	0	0	0	0.00%	0	0	0	0.00%	0.00%
(2) Non Institutions									
a) Bodies corporates									
i) Indian	0	0	0	0.00%	0	0	0	0.00%	0.00%
ii) Overseas	0	0	0	0.00%	0	0	0	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakhs	0	0	0	0.00%	0	0	0	0.00%	0.00%
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	0	0	0	0.00%	0	0	0	0.00%	0.00%
c) Others (specify) NRI	0	0	0	0.00%	0	0	0	0.00%	0.00%
Sub Total (B)(2):	0	0	0	0.00%	0	0	0	0.00%	0.00%
Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0	0	0.00%	0	0	0	0.00%	0.00%

C. Shares held by Custodian for GDRs & ADRs	0	0	0	0.00%	0	0	0	0.00%	0.00%
Grand Total (A+B+C)	0	6010000	60,10,000	100%	0	14104000	14104000	100%	0.00%

(ii) Share Holding of Promoters

Sl. No.	Share holders Name	No. of Shares	% of total shares of the Company	% of shares pledged encumbered to total shares	No. of Shares	% of total shares of the Company	% of shares pledged encumbered to total shares	% change in share holding during the year
1	Mr. Deepak Bhaskar Shenoy	60,09,900	100.00%	0.00%	1,41,04,000	99.96%	0.00%	-0.04%
2	Mr. Sriharsa Sri Kora Padhy	100	0.00%	0.00%	-	0.00%	0.00%	0.00%
3	Mr. Sunil Antaryimi Nayak	-	0.00%	0.00%	1,000	0.01%	0.00%	0.01%
4	Mrs. Madhuri Ganpat Naglekar	-	0.00%	0.00%	1,000	0.01%	0.00%	0.01%
5	Mr. Vikas Govind Sadvilkar	-	0.00%	0.00%	1,000	0.01%	0.00%	0.01%
6	Mrs. Reshma Vikas Sadvilkar	-	0.00%	0.00%	1,000	0.01%	0.00%	0.01%
7	Mr. Shyam Baban Deshmukh	-	0.00%	0.00%	1,000	0.01%	0.00%	0.01%

8	Mr. Shreyansh Shailesh Modi	-	0.00%	0.00%	1,000	0.01%	0.00%	0.01%
	Total	60,10,000	100.00%	-	1,41,10,000	100.00%		0.00%

(iii) Change in Promoter's Shareholding

Sl. No.	Shareholders Name	Share holding at the beginning of the Year	% of total shares of the Company	Cumulative Share holding during the year	% of total shares of the Company
1	Mr. Deepak Bhaskar Shenoy				
	At the beginning of the year	60,09,900	100.00%	6009900	99.99%
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc): Allotment of Shares on Rights Basis				
	Right Issue	81,00,000		1,41,09,900	
	Transfer 03-01-2024	-1,000		1,41,08,900	
	Transfer 03-01-2024	-1,000		1,41,07,900	
	Transfer 03-01-2024	-1,000		1,41,06,900	
	Transfer 03-01-2024	-1,000		1,41,05,900	
	Transfer 03-01-2024	-1,000		1,41,04,900	
	Transfer 03-01-2024	-900		1,41,04,000	

	At the end of the year	1,41,04,000	99.99%	1,41,04,000	99.99%
2	Mr. Sriharsa Sri Kora Padhy				
	At the beginning of the year	100	0.00%	0	0.00%
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc): Transfer by Mr. Suresh Waduram Chhabria	-100	0.01%	0	0.01%
	At the end of the year			0	0.01%

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters & Holders of GDRs & ADRs)

There are no shareholders other than Promoters, hence details of top ten shareholders are not applicable.

(v) Shareholding of Directors and Key Managerial Personnel (KMP)

As mentioned Above

Sl. No.	Share holders Name	No. of Shares	% of total shares of the Company	% of shares pledged encumbered to total shares	No. of Shares	% of total shares of the Company	% of shares pledged encumbered to total shares	% change in share holding during the year
1	Mr. Deepak Bhaskar Shenoy	60,09,900	100.00%	0.00%	1,41,04,000	99.96%	0.00%	-0.04%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

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	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtness at the beginning of the financial year				
i) Principal Amount	78,60,57,532	12,45,12,040	-	78,60,57,532
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	78,60,57,532	12,45,12,040	-	78,60,57,532
Change in Indebtedness during the financial year				
Additions	20,00,00,000.00	5,04,42,747	-	25,04,42,747.00
Reduction	14,69,35,641	-	-	14,69,35,640.80
Net Change	5,30,64,359	5,04,42,747	-	10,35,07,106.20
Indebtedness at the end of the financial year				
i) Principal Amount	83,91,21,891.00	17,49,54,787	-	1,01,40,76,678.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	83,91,21,891	5,04,42,747	-	1,01,40,76,678.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl.		Name of MD/ WTD/	Total
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No.	Particulars of Remuneration	Manager	Amount
		Name	Name
		Designation	Designation
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax, 1961.	NIL	NIL
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	NIL	NIL
2	Stock option	NIL	NIL
3	Sweat Equity	NIL	NIL
4	Commission	NIL	NIL
	as % of profit	NIL	NIL
	Others : Leave Salary	NIL	NIL
5	Others : Perquisites	NIL	NIL
	Total (A)	NIL	NIL
	Ceiling as per the Act	N.A.	N.A.

B. Remuneration to other directors:

	Name of MD / WTD / Manager						
		Lekh					

SN.	Particulars of Remuneration	Deepak Shenoy	Naryan Karna	Sony Jena	Ambarish Chatterjee	Pooja Ambure	Total Amount
		Director	Director	Director	Director	Director	
1	Gross salary						
	(a) Salary as per provisions contained in section 17(1) of the Income Tax, 1961.	1,20,00,000	13,75,000	1,50,000	7,50,000	1,99,940	
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	NIL	NIL	NIL		NIL	NIL
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	NIL	NIL	NIL		NIL	NIL
2	Stock option	NIL	NIL	NIL		NIL	NIL
3	Sweat Equity	NIL	NIL	NIL		NIL	NIL
4	Commission	NIL	NIL	NIL		NIL	NIL
	as % of profit	NIL	NIL	NIL		NIL	NIL
	Others : Leave Salary	NIL	NIL	NIL		NIL	NIL
5	Others : Perquisites	NIL	NIL	NIL		NIL	NIL
	Total (A)	NIL	NIL	NIL		NIL	NIL
	Ceiling as per the Act	N.A	N.A	N.A		N.A	N.A

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/ MANAGER/ WTD: NIL

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES -

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority (RD/ NCLT/ Court)	Appeal made, if any (give details)

A. COMPANY					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

For and on behalf of the Board,
MEDEC DRAGON PRIVATE LIMITED

DEEPAK BHASKAR SHENOY
Chairman
DIN: 01066812

Place: Mumbai
Date: 13/08/2024

Annexure - B

1. Brief outline on CSR Policy of the Company:

The Company's CSR policy is based on the firm belief that there can be nothing better than enriching the human capital of the society which can provide a sustainable socio-economic impact. Company strives to have a positive impact on the communities in which we live and operate. The Company's CSR initiative has been directed to provide to the most economically and socially marginalized people, particularly children, women and the differently-abled, an easy access to better education, vocational training, health care and rural development.

2. Composition of CSR Committee- Not Applicable pursuant to Notification No. G.S.R. 40(E) dated 22nd January, 2021 issued the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company: Not applicable as company so not have any web site.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any Not Applicable

6. Average net profit of the company as per section 135(5): Rs. 12,95,50,429/-

7. (a) Two percent of average net profit of the company as per section 135(5): Rs. 25,91,009/-

(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years.: Not applicable

(c) Amount required to be set off for the financial year, if any: NIL

(d) Total CSR obligation for the financial year (7a+7b-7c). Rs. 25,91,009/-

8. (a) CSR amount spent or unspent for the financial year:

	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
Total amount Spent for the Financial Year. (in Rs.)	Amount	Date of transfer	Name of the Fund	Amount	Date of Transfer
Rs. 25,91,009	NA	NA	NA	NA	NA

(b) Details of CSR amount spent against ongoing projects for the financial year: Not applicable

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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SI No.	Name of the project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project	State	District	Amount spent for the Project (in Rs.).	Mode of implementation on - Direct (Yes/No).	Mode of implementation - Through implementing agency.	CSR Registration No.
1.	Sadguru Sudhindra Educational Charitable Trust - Educational Activities	Promoting Education, Including Special Education	Yes	Maharashtra	Maharashtra		Rs.20,00,000/-	No	Sadguru Sudhindra Educational Charitable Trust	CSR00001506
2.	Shree Madhvendra Charitable Trust	promoting education, including special education	Yes	Maharashtra	Maharashtra		Rs.10,00,000/-	No	Shree Madhvendra Charitable Trust	CSR00006336
	TOTAL						Rs.30,00,000/-			

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: Not Applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) : Rs. 12,50,000/-

(g) Excess amount for set off, if any

SI No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	Rs. 25,91,009/-
(ii)	Total amount spent for the Financial Year	Rs. 30,00,000/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Rs. 4,08,991/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Not applicable

(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

9. (a) Details of Unspent CSR amount for the preceding three financial years: Not Applicable

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). Not Applicable

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). Not Applicable

For and on behalf of the Board,
MEDEC DRAGON PRIVATE LIMITED

DEEPAK BHASKAR SHENOY
DIN: 01066812
Chairman

Place: Mumbai
Date: 13/08/2024

Textual information (2)

Description of state of companies affair

The Company has been carrying on the business of trading, import, export, wholesale and/or retail and overseas trade of pharmaceuticals products. During the financial year under review the Company has earned a total revenue of Rs. 1,32,495.52/- lakhs whereas in the previous year Company was Revenue of Rs. 68,832.50/- lakhs. The Company has earned a Net Profit of Rs. 3,638.59/- Lakhs as compared to the previous years Rs. Net Profit of Rs. 3,385.04/- Lakhs. Your directors are continuously looking for avenues for future growth of the company.

Textual information (3)

Details of material changes and commitment occurred during period affecting financial position of company

There were no material changes and commitments have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report which affects the financial position of the Company.

Textual information (4)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

All the contracts/ arrangements/ transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis. During the year, the Company had not entered into any contract/ arrangement/ transaction with related parties which could be considered material.

Textual information (5)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

The extract of the annual return as per requirements of section 92(3) of Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, in Form No. MGT-9 is enclosed as Annexure I and forms a part of the Director's Report.

Textual information (6)

Disclosure of statement on development and implementation of risk management policy [Text Block]

Your Company recognizes that risk is integral part of business and is committed to manage the risks in a proactive and efficient manner. Your Company periodically assesses the risks in internal and external environment, along with the costs of treating risks and incorporates risk treatment plans in its strategy, business and operational plans.

The Company's management systems, organization structure, standard operating procedures, code of conduct governs how the Company conducts the business and manages associated risks. The identification and evaluation of the business risks in the Company is carried out by the Board.

Textual information (7)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

The Company has constituted Corporate Social Responsibility Committee in compliance with the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. The Corporate Social Responsibility Committee has formulated a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the Company.

The Ministry of Corporate Affairs vide Notification No. G.S.R. 40(E) dated 22nd January, 2021 issued the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, pursuant to which, new sub-section (9) inserted by Companies (Amendment), Act, 2020 provides that where the amount to be spent by a Company does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee shall be discharged by the Board of Directors of such company.

Pursuant to above amendment the CSR committee was not formed and the Board of the Company looks after the CSR activities.

A detailed report as per Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is attached as "Annexure B" forming part of this report.

Textual information (8)

Disclosure of financial summary or highlights [Text Block]

The summarized financial results are as follows:

Particular	For the financial year 2023-24 (Rs. in Lakhs)	For the financial year 2022-23 (Rs. in Lakhs)
Revenue from Operations	1,32,495.52	68,832.50
Other Income	2,023.62	71.61
Total Income	1,34,519.14	68,904.11
Less: Expenses	1,28,411.46	63,640.18
Less- Finance Chargers	1,211.78	714.80
Less: Depreciation & Amortization Expenses	33.90	25.56
Profit/ (Loss) before tax	4,862.01	4,523.56
Tax Expenses		
Current Tax	1,220.45	1,134.78
Deferred Tax	-	3.73
Profit/(Loss) after Tax	3,638.59	3,385.04

Textual information (9)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

During the year under review, following changes took place in the Directorships:

Mr. Ambarish Chatterjee, who was appointed as an Additional Director pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, it is proposed to appoint him as Director of the Company.

Ms. Pooja Rajan Ambure, who was appointed as an Additional Director pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, it is proposed to appoint her as Director of the Company.

Mr. Lekh Narayan Karna and Mrs. Sony Jena has resigned as Director of the Company w.e.f. 25th January, 2024.

Details of Directors Retiring by Rotation and Eligible for Re- Appointment at the AGM:

As per the provision of the Section 152 (6) of the Companies Act 2013, Mr. Deepak Bhaskar Shenoy, Directors of the Company, retires by rotation at the ensuing Annual General Meeting and offers himself for re-appointment.

Textual information (10)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

During the financial year, The Company has made the investment in following subsidiary companies are as follows:-

Sr no	Name of the company	Subsidiary/ Associates
1	Medec Dragon Limited	Subsidiary
2	Medec Dragon Global PTE Limited	Subsidiary

Textual information (11)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the year under review your Company has not accepted any deposits from the public within the meaning of section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 (as amended from time to time) during the financial year under review.

Textual information (12)

Details of pre and post issue shareholding pattern along with voting rights [Text Block]

The Authorised Share Capital of the Company is Rs 15,10,00,000/- (Rupees Fifteen Crore Ten Lakhs only) divided into 1,51,00,000 (Rupees One Crore Fifty-One Lakh Only) Equity Shares of Rs. 10/- each.

The issued, subscribed and paid-up capital of the Company is Rs 15,10,00,000/- (Rupees Fifteen Crore Ten Lakhs only) divided into 1,51,00,000 (Rupees One Crore Fifty-One Lakh Only) Equity Shares of Rs. 10/- each.

During the year under review the Company has issued and allotted 50,00,000 Equity Shares of Rs. 10/- each on 18th January, 2023 and 81,00,000 Equity Shares of Rs. 10/- each on 18th October, 2023 by way of right issue, considering the above issuance of the shares the paidup share capital of the Company as on 31st March, 2024 stood at 1,51,00,000 (Rupees One Crore Fifty-One Lakh Only) Equity Shares of Rs. 10/- each.

Textual information (13)

Disclosure of details of establishment of vigil mechanism [Text Block]

The Company has formulated a whistle blower policy with a view to provide a vigil mechanism for the directors and employees of the company to report instances of unethical behavior, fraud or mismanagement.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Sign
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	CHATURVEDI & PATEL
Name of auditor signing report	BHAVESH PARSHOTAMBHAI RAKHOLIYA
Firms registration number of audit firm	121351W
Membership number of auditor	150261
Address of auditors	Navi Mumbai
Permanent account number of auditor or auditor's firm	AADFC7598N
SRN of form ADT-1	F68449206
Date of signing audit report by auditors	13/08/2024
Date of signing of balance sheet by auditors	13/08/2024

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per below	
Disclosure relating to quantitative details of fixed assets	The Company is maintaining proper records showing full particulars including quantitative details and situation of plant and equipment.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (14) [See below]	
Disclosure in auditors report relating to inventories	Textual information (15) [See below]	
Disclosure in auditors report relating to loans	As per Auditors' Report	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		The Company has not granted loan under Section 185 and 186 of Companies Act 2013, Hence reporting under Clause 3(iv) of the Order is not applicable.
Disclosure in auditors report relating to deposits accepted		Textual information (16) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (17) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	As per below	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (18) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	According to the information and explanations given to us, there were no outstanding disputed statutory dues as on 31st of March, 2024.	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (19) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		-
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (20) [See below]	
Disclosure in auditors report relating to managerial remuneration		-
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (21) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (22) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (23) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (24) [See below]
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Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (25) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (14)

Disclosure relating to physical verification and material discrepancies of fixed assets

The Property, Plant and Equipment have been physically verified by the management at reasonable intervals In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its Assets. No material discrepancies were noticed on such verification.

Textual information (15)

Disclosure in auditors report relating to inventories

As explained to us, the stock of finished goods in the Company's custody have been physically verified by the Management as at the end of the financial year, before the year-end or after the year-end, in our opinion, the frequency of verification is reasonable. There are no materials or spare parts held for Sale lying with third parties. There is no Raw Materials or Work in Progress stock as on balance sheet date. The minor discrepancies for each class of inventory have been properly dealt with in the books of account.

Textual information (16)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted deposits and therefore the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the company.

Textual information (17)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has specified maintenance of cost records under sub-section (1) of section 148 of the Act (the Company is in the trading business). We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under the aforesaid section, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

Textual information (18)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

According to the records of the company, and information and explanations given to us that the Company is regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employee State Insurance, Income Tax, Duty of Customs, Cess and Statutory Dues to the appropriate authorities wherever applicable and have not been delayed beyond 6 months from the date it becomes payable.

Textual information (19)

Disclosure in auditors report relating to default in repayment of financial dues

In our opinion and according to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

Textual information (20)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year. Hence filing of any report in Form ADT-4 with central Government does not arise. As informed to us, no whistle blower complaints are received by the Company during the year.

Textual information (21)

Disclosure in auditors report relating to transactions with related parties

As per information given to us by the Company, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act wherever applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.

Textual information (22)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

The company has made private placement / right issue of shares under review and the requirement of section 42 of the companies act, 2013 have been complied with and according to information and explanations given to us, the amount raised have been used for the purposes for which the funds were raised

Textual information (23)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. And hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company

Textual information (24)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934 (2 of 1934) and accordingly, the provisions stated under clause 3(xvi)(a) of the Order are not applicable to the Company.

Textual information (25)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MEDEC MEDICARE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of MEDEC MEDICARE LIMITED formerly known as Medec Dragon Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

h) The company has not declared or paid any dividend during the year in accordance With section 123 of the Companies Act 2013", hence clause not applicable.

For CHATURVEDI & PATEL
Chartered Accountants
FRN: 121351W

CA Bhavesh Rakholiya
Partner
Membership No.150261
UDIN: 24150261BKCMHN2780

Place: Navi Mumbai
Date: 13/08/2024

The Annexure referred to in Independent Auditor's Report to the members of on the financial statements the year ended 31st March, 2024.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1) In respect of the Company's Property and Intangible Assets:

(a) The Company is maintaining proper records showing full particulars including quantitative details and situation of plant and equipment.

(b)The Company is maintaining proper records showing full particulars of intangible assets.

(c) The Property, Plant and Equipment have been physically verified by the management at reasonable intervals In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its Assets. No material discrepancies were noticed on such verification.

(d) The Company has not revalued any of its Property Plant and Equipment (including right of use of assets) or intangible assets or both during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

2) (a) As explained to us, the stock of finished goods in the Company's custody have been physically verified by the Management as at the end of the financial year, before the year-end or after the year-end, in our opinion, the frequency of verification is reasonable. There are no materials or spare parts held for Sale lying with third parties. There is no Raw Materials or Work in Progress stock as on balance sheet date. The minor discrepancies for each class of inventory have been properly dealt with in the books of account.

(b) The Company has not availed any working capital limits from bank or financial institutions and hence submissions of quarterly returns or statements with bank or financial institutions and matching the same with books of accounts do not arise.

3) The Company has made no investments in, companies, firms, Limited Liability Partnerships, and The Company has granted unsecured loans to employees, during the year, in respect of which:

(a) The terms and conditions of loans are not prejudicial to the interests of company

(b) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

(c) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable. In our opinion and according to the information and explanations given to us, the company has not made any loans, investment, guarantees and security during the financial year and accordingly compliance with the provisions of section 185 and 186 of the Companies Act, 2013 has been made.

4) The Company has not granted loan under Section 185 and 186 of Companies Act 2013, Hence reporting under Clause 3(iv) of the Order is not applicable.

5) The Company has not accepted deposits and therefore the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the company.

6) The Central Government has specified maintenance of cost records under sub-section (1) of section 148 of the Act (the Company is in the trading business). We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under the aforesaid section, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

7) (a) According to the records of the company, and information and explanations given to us that the Company is regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employee State Insurance, Income Tax, Duty of Customs, Cess and Statutory Dues to the appropriate authorities wherever applicable and have not been delayed beyond 6 months from the date it becomes payable.

(b) According to the information and explanations given to us, there were no outstanding disputed statutory dues as on 31st of March, 2024.

8) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9) a). In our opinion and according to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

b). According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c). In our opinion and according to the information and explanations provided to us, no money was raised by way of term loans. Accordingly, the provision stated under clause 3(ix)(c) of the Order is not applicable to the Company.

d). According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e). According to the information explanation given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from an any entity or person on account of or to meet the obligations of its subsidiaries.

f). According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries. Accordingly, reporting under Clause 3(ix)(f) of the order is not applicable to the

Company.

10) The company has made private placement / right issue of shares under review and the requirement of section 42 of the companies act, 2013 have been complied with and according to information and explanations given to us, the amount raised have been used for the purposes for which the funds were raised;

11) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year. Hence filing of any report in Form ADT-4 with central Government does not arise. As informed to us, no whistle blower complaints are received by the Company during the year.

12) The Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of the Order are not applicable to the Company.

13) As per information given to us by the Company, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act wherever applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.

14) We have considered the reports issued by the Internal Auditors of the Company till date for the period under audit.

15) In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. And hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company

16) a) The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934 (2 of 1934) and accordingly, the provisions stated under clause 3(xvi)(a) of the Order are not applicable to the Company.

b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities during the year and accordingly, the provisions stated under clause 3 (xvi)(b) of the Order are not applicable to the Company

c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, the provisions stated under clause 3 (xvi)(c) of the Order are not applicable to the Company.

d) According to the information and explanations provided to us, the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) does not have more than one Core Investment Company as a part of its group. Accordingly, the provisions stated under clause 3(xvi)(d) of the Order are not applicable to the Company.

17) The Company has not incurred any cash losses during the financial year or year immediately preceding financial year covered by our audit.

18) There has been no resignation of the statutory auditors of the Company during the year.

19) On the basis of the financial ratios, ageing and expected dates of realisation of financials assets and payment of financial liabilities, other information accompanying the financial statements, and our knowledge of the Board of Directors and Management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and that the Company is capable of meeting its liabilities at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance by us as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20) Provisions of Corporate Social Responsibility are not applicable to the Company hence reporting under Clause 3(xx) of the Order is not applicable as the Company does not have any ongoing project.

21) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For CHATURVEDI & PATEL
Chartered Accountants
Firm Reg. No.:121351W

CA BHAVESH RAKHOLIYA
Partner
Membership No.: 150261
UDIN:

Place: Navi Mumbai
Date: 13/08/2024

"Annexure B"

Report on Internal Financial Controls Over Financial Reporting

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of MEDEC MEDICARE LIMITED formerly known as Medec Dragon Private Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For CHATURVEDI & PATEL
Chartered Accountants
Firm Reg. No.:121351W

CA BHAVESH RAKHOLIYA
Partner
Membership No.: 150261
UDIN:

Place: Navi Mumbai
Date: 13/08/2024

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (26) [See below]
Whether secretarial audit report is applicable on company	No

Textual information (26)

Disclosure in secretarial audit report explanatory [Text Block]

Provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, with respect to the Secretarial Audit Report is not applicable to the Company for the Financial year 2023-24.

As the Company is Public limited Company from February, 2024 onwards the provisions of the Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 shall become applicable to the Company for the Financial year 2023-24 accordingly the Board has appointed M/s. M. S. Pitroda & Co., Company Secretaries, to conduct the secretarial audit for the financial year 2024-25 and onwards unless decided otherwise. They have confirmed their eligibility for the appointment.

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	15,10,00,000	7,00,00,000
Reserves and surplus	136,78,04,207	100,39,45,244
Total shareholders' funds	151,88,04,207	107,39,45,244
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Deferred tax liabilities (net)	10,94,015	7,96,758
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	10,94,015	7,96,758
Current liabilities [Abstract]		
Short-term borrowings	101,40,76,678	117,61,23,456
Trade payables	197,81,51,348	25,07,85,721
Other current liabilities	37,20,875	21,45,53,565
Short-term provisions	18,90,11,062	11,47,30,476
Total current liabilities	318,49,59,963	175,61,93,218
Total equity and liabilities	470,48,58,185	283,09,35,220
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	5,79,07,241	5,84,88,569
Intangible assets	53,88,07,500	53,88,07,500
Total fixed assets	59,67,14,741	59,72,96,069
Non-current investments	34,97,732	35,97,732
Long-term loans and advances	11,98,56,192	12,02,63,070
Total non-current assets	72,00,68,665	72,11,56,871
Current assets [Abstract]		
Current investments	0	0
Inventories	169,10,74,175	68,08,01,699
Trade receivables	216,96,49,257	125,31,17,932
Cash and bank balances	8,38,499	3,15,30,956
Short-term loans and advances	0	4,00,000
Other current assets	12,32,27,589	14,39,27,762
Total current assets	398,47,89,520	210,97,78,349
Total assets	470,48,58,185	283,09,35,220

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Sign1	Sign2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	DEEPAK	AMBARISH
Middle name of director	BHASKAR	
Last name of director	SHENOY	CHATTERJEE
Designation of director	Director	Director
Director identification number of director	01066812	06914255
Date of signing of financial statements by director	13/08/2024	13/08/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	48,62,00,817	45,23,56,141
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	12,11,78,055	7,14,80,283
Adjustments for depreciation and amortisation expense	33,89,648	25,56,337
Other adjustments for which cash effects are investing or financing cash flow	(A) -85,87,580	-50,58,051
Total adjustments to profit (loss)	11,59,80,123	6,89,78,569
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-101,02,72,476	-52,40,51,699
Adjustments for decrease (increase) in trade receivables	-91,65,31,324	-46,92,53,781
Adjustments for decrease (increase) in other current assets	(B) 2,11,07,048	-81,76,965
Adjustments for increase (decrease) in trade payables	172,73,65,627	-39,63,82,234
Adjustments for increase (decrease) in other current liabilities	(C) -37,28,79,467	91,30,36,002
Adjustments for provisions	(D) 7,42,80,586	10,43,12,076
Total adjustments for working capital	-47,69,30,006	-38,05,16,601
Total adjustments for reconcile profit (loss)	-36,09,49,883	-31,15,38,032
Net cash flows from (used in) operations	12,52,50,934	14,08,18,109
Income taxes paid (refund)	12,20,44,598	11,60,34,575
Net cash flows from (used in) operating activities before extraordinary items	32,06,336	2,47,83,534
Net cash flows from (used in) operating activities	32,06,336	2,47,83,534
Cash flows from used in investing activities [Abstract]		
Other cash receipts from sales of equity or debt instruments of other entities	(E) 1,00,000	0
Proceeds from sales of tangible assets	0	3,65,785
Purchase of tangible assets	28,08,320	0
Interest received	85,87,580	50,58,051
Net cash flows from (used in) investing activities before extraordinary items	58,79,260	54,23,836
Net cash flows from (used in) investing activities	58,79,260	54,23,836
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	8,10,00,000	5,00,00,000
Proceeds from borrowings	(F) 4,00,000	0
Repayments of borrowings	0	(G) 4,00,000
Interest paid	12,11,78,055	7,14,80,283
Net cash flows from (used in) financing activities before extraordinary items	-3,97,78,055	-2,18,80,283
Net cash flows from (used in) financing activities	-3,97,78,055	-2,18,80,283
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-3,06,92,459	83,27,087
Net increase (decrease) in cash and cash equivalents	-3,06,92,459	83,27,087
Cash and cash equivalents cash flow statement at end of period	8,38,499	3,15,30,956

Footnotes

- (A) Interest Income
 (B) Decrease/ (Increase) in other Non Current Assets and Decrease/ (Increase) in other current assets
 (C) Increase/(Decrease) in other current liabilities, Increase/(Decrease) in short term borrowings and Increase/(Decrease) in Advance from Customers
 (D) Increase/(Decrease) in short term provisions
 (E) Decrease/ (Increase) in other Non Current Investments
 (F) Decrease/ (Increase) in short- term loans and advances
 (G) Decrease/ (Increase) in short- term loans and advances

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares 1 [Member]	
	Shareholder 1 [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares of Rs 10/- each	Equity Shares of Rs 10/- each	Preference Shares of Rs 10/- each	Preference Shares of Rs 10/- each
Name of shareholder	Mr. Deepak Bhaskar Shenoy	Mr. Deepak Bhaskar Shenoy	AVAYA INDUSTRIES LIMITED	AVAYA INDUSTRIES LIMITED
CIN of shareholder			U24100MH2010PLC200751	U24100MH2010PLC200751
PAN of shareholder	AWJPS4461L	AWJPS4461L		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,41,04,000	[shares] 60,09,900	[shares] 9,90,000	[shares] 9,90,000
Percentage of shareholding in company	99.96%	100.00%	100.00%	100.00%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,51,00,000	[shares] 70,00,000	[shares] 1,41,10,000	[shares] 60,10,000
Value of shares authorised	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Number of shares issued	[shares] 1,51,00,000	[shares] 70,00,000	[shares] 1,41,10,000	[shares] 60,10,000
Value of shares issued	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Number of shares subscribed and fully paid	[shares] 1,51,00,000	[shares] 70,00,000	[shares] 1,41,10,000	[shares] 60,10,000
Value of shares subscribed and fully paid	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,51,00,000	[shares] 70,00,000	[shares] 1,41,10,000	[shares] 60,10,000
Total value of shares subscribed	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,51,00,000	[shares] 70,00,000	[shares] 1,41,10,000	[shares] 60,10,000
Value of shares called	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Value of shares paid-up	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as rights	[shares] 81,00,000	[shares] 50,00,000	[shares] 81,00,000	[shares] 50,00,000
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 81,00,000	[shares] 50,00,000	[shares] 81,00,000	[shares] 50,00,000
Total increase (decrease) in number of shares outstanding	[shares] 81,00,000	[shares] 50,00,000	[shares] 81,00,000	[shares] 50,00,000
Number of shares outstanding at end of period	[shares] 1,51,00,000	[shares] 70,00,000	[shares] 1,41,10,000	[shares] 60,10,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of rights issue during period	8,10,00,000	5,00,00,000	8,10,00,000	5,00,00,000
Amount of other issues during period	0	0	0	0
Total aggregate amount of increase in share capital during period	8,10,00,000	5,00,00,000	8,10,00,000	5,00,00,000
Total increase (decrease) in share capital	8,10,00,000	5,00,00,000	8,10,00,000	5,00,00,000
Share capital at end of period	15,10,00,000	7,00,00,000	14,11,00,000	6,01,00,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Equity Shares of Rs 10/- each	Equity Shares of Rs 10/- each		
Number of shares authorised	[shares] 1,41,10,000	[shares] 60,10,000	[shares] 9,90,000	[shares] 9,90,000
Value of shares authorised	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Number of shares issued	[shares] 1,41,10,000	[shares] 60,10,000	[shares] 9,90,000	[shares] 9,90,000
Value of shares issued	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Number of shares subscribed and fully paid	[shares] 1,41,10,000	[shares] 60,10,000	[shares] 9,90,000	[shares] 9,90,000
Value of shares subscribed and fully paid	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,41,10,000	[shares] 60,10,000	[shares] 9,90,000	[shares] 9,90,000
Total value of shares subscribed	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,41,10,000	[shares] 60,10,000	[shares] 9,90,000	[shares] 9,90,000
Value of shares called	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Value of shares paid-up	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Par value per share	[INR/shares] 10	[INR/shares] 10		
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0		
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as rights	[shares] 81,00,000	[shares] 50,00,000		
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 81,00,000	[shares] 50,00,000	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 81,00,000	[shares] 50,00,000	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,41,10,000	[shares] 60,10,000	[shares] 9,90,000	[shares] 9,90,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of rights issue during period	8,10,00,000	5,00,00,000		
Amount of other issues during period	0	0	0	0
Total aggregate amount of increase in share capital during period	8,10,00,000	5,00,00,000	0	0
Total increase (decrease) in share capital	8,10,00,000	5,00,00,000	0	0
Share capital at end of period	14,11,00,000	6,01,00,000	99,00,000	99,00,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0

Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Preference shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Preference Shares of Rs 10/- each	Preference Shares of Rs 10/- each
Number of shares authorised	[shares] 9,90,000	[shares] 9,90,000
Value of shares authorised	99,00,000	99,00,000
Number of shares issued	[shares] 9,90,000	[shares] 9,90,000
Value of shares issued	99,00,000	99,00,000
Number of shares subscribed and fully paid	[shares] 9,90,000	[shares] 9,90,000
Value of shares subscribed and fully paid	99,00,000	99,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 9,90,000	[shares] 9,90,000
Total value of shares subscribed	99,00,000	99,00,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 9,90,000	[shares] 9,90,000
Value of shares called	99,00,000	99,00,000
Value of shares paid-up	99,00,000	99,00,000
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 9,90,000	[shares] 9,90,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of other issues during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	99,00,000	99,00,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (27) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (27)

Disclosure of notes on share capital explanatory [Text Block]

- Terms/Rights attached to equity shares

There is only one class of shares i.e Equity shares.

Equity shares are having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

9,90,000 Non Cumulative Redeemable Convertible Shares of Rs 10 each Issued at a Premium of Rs 612

- The company has not issued bonus shares in last five years.

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	36,38,58,962	33,85,04,475	0	0
Total additions to reserves	36,38,58,962	33,85,04,475	0	0
Total changes in reserves	36,38,58,962	33,85,04,475	0	0
Reserves at end of period	136,78,04,207	100,39,45,244	60,58,80,000	60,58,80,000

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	36,38,58,962	33,85,04,475
Total additions to reserves	36,38,58,962	33,85,04,475
Total changes in reserves	36,38,58,962	33,85,04,475
Reserves at end of period	76,19,24,207	39,80,65,244

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Term loans from others [Member]		Rupee term loans from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	17,49,54,787	12,45,12,040	(A) 17,49,54,787	12,45,12,040

Footnotes

(A) Cholamandalam Investment and Finance Co. Ltd. and Proffin Private Limited

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Working capital loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	(A) 83,91,21,891	105,16,11,416
Nature of security [Abstract]		
Nature of security	Refer Textual Information	Refer Textual Information

Footnotes

(A) Axis Bank Ltd A/c No.922030010148866, Axis Bank Ltd A/c No.922030010148879 and Axis Bank Loan A/c - 922080058942470

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	28,08,320	20,90,552	28,08,320	20,90,552		
Depreciation tangible assets	-33,89,648	-25,56,337			33,89,648	25,56,337
Total changes in tangible assets	-5,81,328	-4,65,785	28,08,320	20,90,552	33,89,648	25,56,337
Tangible assets at end of period	5,79,07,241	5,84,88,569	6,65,19,930	6,37,11,610	86,12,689	52,23,041

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-7,08,393	-7,08,393			7,08,393	7,08,393
Total changes in tangible assets	-7,08,393	-7,08,393	0	0	7,08,393	7,08,393
Tangible assets at end of period	4,27,09,821	4,34,18,214	4,48,35,000	4,48,35,000	21,25,179	14,16,786

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-7,08,393	-7,08,393			7,08,393	7,08,393
Total changes in tangible assets	-7,08,393	-7,08,393	0	0	7,08,393	7,08,393
Tangible assets at end of period	4,27,09,821	4,34,18,214	4,48,35,000	4,48,35,000	21,25,179	14,16,786

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-7,08,393	-7,08,393			7,08,393	7,08,393
Total changes in tangible assets	-7,08,393	-7,08,393	0	0	7,08,393	7,08,393
Tangible assets at end of period	4,27,09,821	4,34,18,214	4,48,35,000	4,48,35,000	21,25,179	14,16,786

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14,000	15,01,035	14,000	15,01,035		
Depreciation tangible assets	-15,42,015	-15,40,685			15,42,015	15,40,685
Total changes in tangible assets	-15,28,015	-39,650	14,000	15,01,035	15,42,015	15,40,685
Tangible assets at end of period	1,15,93,632	1,31,21,647	1,62,31,740	1,62,17,740	46,38,108	30,96,093

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14,000	15,01,035	14,000	15,01,035		
Depreciation tangible assets	-15,42,015	-15,40,685			15,42,015	15,40,685
Total changes in tangible assets	-15,28,015	-39,650	14,000	15,01,035	15,42,015	15,40,685
Tangible assets at end of period	1,15,93,632	1,31,21,647	1,62,31,740	1,62,17,740	46,38,108	30,96,093

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,09,076	1,15,015	2,09,076	1,15,015		
Depreciation tangible assets	-1,46,830	-1,33,596			1,46,830	1,33,596
Total changes in tangible assets	62,246	-18,581	2,09,076	1,15,015	1,46,830	1,33,596
Tangible assets at end of period	16,59,653	15,97,407	23,19,594	21,10,518	6,59,941	5,13,111

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,09,076	1,15,015	2,09,076	1,15,015		
Depreciation tangible assets	-1,46,830	-1,33,596			1,46,830	1,33,596
Total changes in tangible assets	62,246	-18,581	2,09,076	1,15,015	1,46,830	1,33,596
Tangible assets at end of period	16,59,653	15,97,407	23,19,594	21,10,518	6,59,941	5,13,111

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,85,244	4,74,502	25,85,244	4,74,502		
Depreciation tangible assets	-9,92,410	-1,73,663			9,92,410	1,73,663
Total changes in tangible assets	15,92,834	3,00,839	25,85,244	4,74,502	9,92,410	1,73,663
Tangible assets at end of period	19,44,135	3,51,301	31,33,596	5,48,352	11,89,461	1,97,051

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,85,244	4,74,502	25,85,244	4,74,502		
Depreciation tangible assets	-9,92,410	-1,73,663			9,92,410	1,73,663
Total changes in tangible assets	15,92,834	3,00,839	25,85,244	4,74,502	9,92,410	1,73,663
Tangible assets at end of period	19,44,135	3,51,301	31,33,596	5,48,352	11,89,461	1,97,051

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Office building [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method	Written down value method	Written down value method	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]		Furniture and fixtures [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method	Written down value method	Written down value method	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]				Computer equipments [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method	Written down value method	Written down value method	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	As prescribed under Part C of Schedule II of the Companies Act 2013	As prescribed under Part C of Schedule II of the Companies Act 2013

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on tangible assets explanatory [TextBlock]	
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (28) [See below]

Textual information (28)

Disclosure of accounting policy on tangible assets [Text Block]

FIXED ASSETS

Tangible Assets Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Projects under which assets are not ready for their intended use are shown as Capital Work-In-Progress.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

Depreciation

The depreciation on fixed assets has been provided on Written down Value method over the useful life of assets as prescribed under Part C of Schedule II of the Companies Act 2013 Depreciation is not provided on Land.

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal and external factors. An Impairment loss is recognized wherever the carrying amount of assets exceeds its recoverable amount. The recoverable amount is the greater of the assets' net selling price and the value in use. In assessing value in use the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	53,88,07,500	53,88,07,500	69,27,52,500	69,27,52,500	15,39,45,000	15,39,45,000

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	53,88,07,500	53,88,07,500	69,27,52,500	69,27,52,500	15,39,45,000	15,39,45,000

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	53,88,07,500	53,88,07,500	69,27,52,500	69,27,52,500	15,39,45,000	15,39,45,000

Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	53,88,07,500	53,88,07,500	69,27,52,500	69,27,52,500	15,39,45,000	15,39,45,000

Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Other intangible assets [Member]		Other intangible assets, others [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	-	-	-	-	-	-
Description of amortization method used	-	-	-	-	-	-

Disclosure of additional information intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]	
	Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]		
Disclosure of additional information intangible assets [LineItems]		
Useful lives or amortization rates intangible assets	-	-
Description of amortization method used	-	-

[200400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments
Non-current investments	34,97,732	35,97,732
Name of body corporate in whom investment has been made	-	-

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (29) [See below]	
Aggregate amount of quoted non-current investments		0
Market value of quoted non-current investments		0
Aggregate amount of unquoted non-current investments		34,97,732
Aggregate provision for diminution in value of non-current investments		0

Textual information (29)

Accounting policy for determination of carrying amount of investments [Text Block]

Current investments are carried at lower of cost and quoted fair value, computed category-wise. Long-term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on current investments explanatory [TextBlock]	
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (30) [See below]

Textual information (30)

Accounting policy for determination of carrying amount of investments [Text Block]

Current investments are carried at lower of cost and quoted fair value, computed category-wise. Long-term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

[200600] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for current tax	18,88,55,747	11,34,78,276
Total provision for corporate tax	18,88,55,747	11,34,78,276
CSR expenditure provision	0	0
Other provisions	1,55,315	12,52,200
Total provisions	18,90,11,062	11,47,30,476

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other deposit assets [Member]		Loans advances given to other companies [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	11,98,56,192	12,02,63,070	0	4,00,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	11,98,56,192	12,02,63,070	0	4,00,000
Nature of other loans and advances			Loan/Advance provided by Company	Loan/Advance provided by Company
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	11,98,56,192	12,02,63,070	0	4,00,000
Total loans and advances due by directors, other officers or others	11,98,56,192	12,02,63,070	0	4,00,000
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	216,96,49,257	125,31,17,932	216,96,49,257	125,31,17,932
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	216,96,49,257	125,31,17,932	216,96,49,257	125,31,17,932
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			216,96,49,257	125,31,17,932
Total trade receivables due by directors, other officers or others			216,96,49,257	125,31,17,932
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	169,10,74,175	68,08,01,699	169,10,74,175	68,08,01,699
Mode of valuation	Valued at net realizable value	Valued at net realizable value	Valued at net realizable value	Valued at net realizable value

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Other Provisions	Other Provisions
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (31) [See below]	
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	25,47,844	30,60,330
Public deposit payable, current	0	0
Total other payables, current	25,47,844	30,60,330
Advance received from customers	0	21,12,79,735
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	11,73,031	2,13,500
Total other current liabilities	37,20,875	21,45,53,565
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (32) [See below]	
Accounting policy on inventories [TextBlock]	Textual information (33) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	7,31,310	3,14,49,658
Total balance with banks	7,31,310	3,14,49,658
Cash on hand	1,07,189	81,298
Total cash and cash equivalents	8,38,499	3,15,30,956
Total cash and bank balances	8,38,499	3,15,30,956
Balances held with banks to extent held as margin money	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (34) [See below]	
Other current assets, others	12,32,27,589	14,39,27,762
Total other current assets	12,32,27,589	14,39,27,762
Nature of other current assets	Refer Textual Information	Refer Textual Information

Textual information (31)

Disclosure of notes on other current liabilities explanatory [Text Block]

Other Current Liabilities

	31-03-2024	31-03-2023
T.D.S. on Contract	34,990	5,09,408
TDS on Purchase	2,02,513	2,39,431
TDS on Professional Fees	1,80,675	4,02,262
T.D.S. On Salaries	4,48,691	3,99,700
TDS on Commission/Brokerage	0	8,27,500
TDS on Interest	14,25,009	6,42,939
TDS on Rent	2,55,965	39,090
Other Liabilities	11,73,031	2,13,500
Total	37,20,875	32,73,830

Textual information (32)

Disclosure of notes on loans and advances explanatory [Text Block]

Deposit and Advances

	31-03-2024	31-03-2023
Fixed Deposits-Axis Bank	8,82,49,917	8,30,39,036
Fixed Deposits-SUVARNA Laxmi Nidhi Ltd	0	70,00,000
Other Deposits	39,53,500	38,78,500
Deposits- Livfin India Pvt Ltd	0	1,12,50,000
Chola Mandalam Lien FD	1,60,29,896	1,50,95,534
Margin Money Deposits	1,16,22,879	0
Total	11,98,56,192	12,02,63,070

Textual information (33)

Accounting policy on inventories [Text Block]

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any, except in case of by-products which are valued at net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.

Textual information (34)

Disclosure of notes on other current assets explanatory [Text Block]

Other Current Assets

	31-03-2024	31-03-2023
GST Cash & Credit Ledger	4,62,50,688	5,53,51,212
GST ITC Receiveables	3,75,00,000	-
Statutory Dues & TDS Receiveables	49,25,999	5,06,72,842
Advance Tax paid	2,75,00,000	3,50,00,000
Other Current Assets	1,75,100	4,06,451
Prepaid Expenses	68,75,802	24,97,254
Total i½	12,32,27,589	14,39,27,759

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	8,10,00,000	5,00,00,000
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	7	1
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	151,88,04,207	107,39,45,244
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Investment in subsidiary companies	34,97,732	35,97,732
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (35) [See below]

Textual information (35)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Significant Accounting Policies

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

i) These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SERI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

ii) The Company follows mercantile system of accounting and recognizes all significant items of income and expenditure on accrual basis.

iii) All income & expenditure having material bearing on the financial statements are recognized on an accrual basis.

B. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian Rule GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

C. FIXED ASSETS

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Projects under which assets are not ready for their intended use are shown as Capital Work-In-Progress.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

Depreciation

The depreciation on fixed assets has been provided on Written down Value method over the useful life of assets as prescribed under Part C of Schedule II of the Companies Act 2013 Depreciation is not provided on Land.

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal and external

factors. An Impairment loss is recognized wherever the carrying amount of assets exceeds its recoverable amount. The recoverable amount is the greater of the assets' net selling price and the value in use. In assessing value in use the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

D. IMPAIRMENTS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

E. FOREIGN CURRENCY TRANSACTIONS

As per Indian Accounting Standard 21 "The Effects of Changes in Foreign Exchange Rates", the disclosures as defined in the Accounting Standard are given as below:

a. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

b. Monetary items denominated in foreign currencies at the yearend are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the yearend rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contracts is recognized over the life of the contract.

c. Non-monetary foreign currency items are carried at cost.

d. In respect of branches, which are integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate at the date of transaction. Branch monetary assets and liabilities are restated at the yearend rates.

e. Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit and Loss, except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

F. INVESTMENTS

Current investments are carried at lower of cost and quoted fair value, computed category-wise. Long-term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

G. INVENTORIES

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any, except in case of by-products which are valued at net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.

H. REVENUE RECOGNITION

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net), and gain/loss on corresponding hedge contracts.

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

I. EMPLOYEE BENEFITS

Short term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services. These benefits include performance incentive and compensated absences.

Post-employment benefits

Defined contribution plans.

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined benefit plans

The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Actuarial gains and losses in respect of post-employment and other long term benefits are charged to the Statement of Profit and Loss.

J. BORROWING COSTS

As per Indian Accounting Standard 25 "Borrowing Costs", the disclosures as defined in the Accounting Standard are given as below:

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets.

A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred'

As per Ind AS-23: Borrowing Cost Disclosures there is no borrowing cost incurred in respect of any Qualified Capital Assets as well as no interest or financial charges incurred on qualifying assets haven't been capitalized during the year.

K. RESEARCH AND DEVELOPMENT EXPENSES

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are charged to the Statement of Profit and Loss unless a product's technological feasibility has been established, in which case such expenditure is capitalized.

L. CASH FLOW STATEMENT

The Company has prepared the Cash Flow Statement using the indirect method on compliance with Accounting Standard issued by The Institute of Chartered Accountants of India (Ind AS-7).

M. TAXATION

As per Indian Accounting Standard 12 "Income Taxes", the disclosures as defined in the Accounting Standard are given as below:

Tax expense comprises of current tax and amount expected to be paid to the tax. Deferred income tax reflect the current deferred tax. Current tax is measured at the authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income. The period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

N. Provision, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

O. Earnings per Share Basic:

Earnings per share is computed and disclosed using the weighted average number of common shares outstanding during the year. Dilutive earnings per share is computed and disclosed using the weighted average number of common and dilutive common equivalent shares outstanding during the year, except when the results would be antidilutive.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	-

[201800] Notes - Borrowing cost

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowing costs explanatory [TextBlock]	
Accounting policy adopted for borrowing costs	Textual information (36) [See below]

Textual information (36)

Accounting policy adopted for borrowing costs

As per Indian Accounting Standard 2S "Borrowing Costs", the disclosures as defined in the Accounting Standard are given as below: Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred As per Ind AS-23: Borrowing Cost Disclosures there is no borrowing cost incurred in respect of any Qualified Capital Assets as well as no interest or financial charges incurred on qualifying assets haven't been capitalized during the year.

[201600] Notes - Related party

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 1,41,10,000	[shares] 60,10,000
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 1,41,10,000	[shares] 60,10,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	36,38,58,962	33,85,04,475
Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	36,38,58,962	33,85,04,475
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	36,38,58,962	33,85,04,475
Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	36,38,58,962	33,85,04,475

[202800] Notes - Subsidiary information**Details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Column1	Column2	Column3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of subsidiaries [Abstract]			
Details of subsidiaries [LineItems]			
Name of subsidiary	M.Trade-F.Z.E/Medec Dragon Limited	MEDEC INFRA PRIVATE LIMITED	Medec Dragon Global Pte Limited
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	INDIA	SINGAPORE
CIN of subsidiary company		U28990MH2021PTC360696	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No
Reason if no filing has been made by subsidiary	N.A	Under process	N.A
Whether financial year of subsidiary different from financial year of holding company	No	No	No
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2023	01/04/2023	01/04/2023
End date of accounting period of subsidiary	31/03/2024	31/03/2024	31/03/2024
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	AED	INR	SGD
Exchange rate as applicable for subsidiary	22.376	1	60.798
Share capital of subsidiary	0	0	0
Reserves and surplus of subsidiary	0	0	0
Total assets of subsidiary	0	0	0
Total liabilities of subsidiary	0	0	0
Investment of subsidiary	0	0	0
Turnover of subsidiary	0	0	0
Profit before tax of subsidiary	0	0	0
Provision for tax of subsidiary	0	0	0
Profit after tax of subsidiary	0	0	0
Proposed dividend of subsidiary	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	Yes
Number of subsidiary companies	3
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	10,94,015	7,96,758
Total deferred tax liabilities	10,94,015	7,96,758

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	8,38,499	3,15,30,956
Total cash and cash equivalents	8,38,499	3,15,30,956
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	12,20,44,598	11,60,34,575
Total income taxes paid (refund)	12,20,44,598	11,60,34,575

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,324,95,51,961	688,32,49,998
Revenue from sale of services	0	0
Total revenue from operations other than finance company	1,324,95,51,961	688,32,49,998
Total revenue from operations	1,324,95,51,961	688,32,49,998
Other income	20,23,62,122	71,60,528
Total revenue	1,345,19,14,083	689,04,10,526
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	1,373,18,56,955	670,54,50,538
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-101,02,72,476	-52,40,51,699
Employee benefit expense	2,83,42,021	2,32,70,067
Finance costs	12,11,78,055	7,14,80,283
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	33,89,648	25,56,337
Amortisation expense	0	0
Total depreciation, depletion and amortisation expense	33,89,648	25,56,337
CSR expenditure	1,34,15,000	10,00,000
Other expenses	(A) 7,78,04,063	15,83,48,859
Total expenses	1,296,57,13,266	643,80,54,385
Total profit before prior period items, exceptional items, extraordinary items and tax	48,62,00,817	45,23,56,141
Total profit before extraordinary items and tax	48,62,00,817	45,23,56,141
Total profit before tax	48,62,00,817	45,23,56,141
Tax expense [Abstract]		
Current tax	12,20,44,598	11,34,78,276
Deferred tax	2,97,257	3,73,390
Total tax expense	12,23,41,855	11,38,51,666
Total profit (loss) for period from continuing operations	36,38,58,962	33,85,04,475
Total profit (loss) for period before minority interest	36,38,58,962	33,85,04,475
Total profit (loss) for period	36,38,58,962	33,85,04,475
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 25.79	[INR/shares] 56.32
Diluted earnings per equity share	[INR/shares] 25.79	[INR/shares] 56.32
Basic earning per equity share before extraordinary items	[INR/shares] 25.79	[INR/shares] 56.32
Diluted earnings per equity share before extraordinary items	[INR/shares] 25.79	[INR/shares] 56.32
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

Footnotes

(A) Including Other Direct Expenses

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	1,324,95,51,961	688,32,49,998
Total revenue from sale of products	1,324,95,51,961	688,32,49,998
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	85,87,580	50,58,051
Total interest income on current investments	85,87,580	50,58,051
Total interest income	85,87,580	50,58,051
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	2,48,97,500	0
Total net gain/loss on sale of investments	2,48,97,500	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	14,43,53,551	20,91,941
Other allowances deduction other income	2,45,23,491	10,536
Total other non-operating income	16,88,77,042	21,02,477
Total other income	20,23,62,122	71,60,528
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	(A) 10,74,28,737	6,13,61,118
Total interest expense	10,74,28,737	6,13,61,118
Other borrowing costs	(B) 1,37,49,318	1,01,19,165
Total finance costs	12,11,78,055	7,14,80,283
Employee benefit expense [Abstract]		
Salaries and wages	1,21,85,438	1,00,19,921
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	1,42,61,040	1,29,57,813
Total remuneration to directors	1,42,61,040	1,29,57,813
Total managerial remuneration	1,42,61,040	1,29,57,813
Staff welfare expense	18,95,543	2,92,333
Total employee benefit expense	2,83,42,021	2,32,70,067
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	72,18,874	53,98,426
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	62,49,982	56,44,410
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(C) 81,591	2,46,769

Total rates and taxes excluding taxes on income	81,591	2,46,769
Subscriptions membership fees	14,829	46,591
Electricity expenses	6,38,538	3,88,006
Telephone postage	(D) 5,28,687	2,60,144
Printing stationery	5,11,039	3,45,387
Information technology expenses	(E) 4,87,951	2,56,737
Travelling conveyance	4,80,483	3,55,027
Legal professional charges	(F) 1,95,13,892	5,45,65,099
Safety security expenses	5,94,000	4,33,790
Directors sitting fees	1,50,000	0
Seminars conference expenses	(G) 1,05,837	63,834
Registration filing fees	(H) 16,26,722	63,34,013
Advertising promotional expenses	(I) 42,49,135	38,95,250
Commission paid other selling agents	(J) 25,05,625	3,21,84,868
Discounting charges	5,30,111	14,26,688
Cost repairs maintenance other assets	1,66,258	6,13,006
Cost transportation [Abstract]		
Cost freight	(K) 39,89,833	27,25,107
Cost octroi	(L) 1,36,07,894	6,12,136
Cost loading and unloading	1,58,338	60,981
Cost other transporting	(M) 59,59,698	1,43,50,037
Total cost transportation	2,37,15,763	1,77,48,261
Cost water charges	69,582	47,938
Cost technical services	0	(N) 1,55,45,000
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	5,36,859	81,508
Total payments to auditor	5,36,859	81,508
Miscellaneous expenses	(O) 78,28,305	1,24,68,107
Total other expenses	(P) 7,78,04,063	15,83,48,859
Current tax [Abstract]		
Current tax pertaining to current year	12,20,44,598	11,34,78,276
Total current tax	12,20,44,598	11,34,78,276

Footnotes

- (A) Interest on Export Bill Discounting, Interest - CC Axis Bank, Interest & Finance Cost-Yes Bank, Interest on Bill Discounting, Interest Paid on Loan and Mortgage Charges
- (B) Bank Charges-Local, Bank Chgs - Imp./ Export, Factoring Fees for Export Bill Discounting, Forward Contract Loss, LC & Bill Discounting Charges and Processing Fees
- (C) Rates & Taxes
- (D) Telecommunication, Mobile & Internet and Courier Expenses
- (E) Computer Expenses, Software Expenses and Website Development Expenses
- (F) Including Consultancy Charges and Legal & Postage Expenses
- (G) Conference & Meeting
- (H) Stamp Duty & Registration Charges and ROC Expenses and Franking Charges
- (I) Advertisement Expenses and Business Promotion & Marketing Expenses
- (J) Commission & Brokerage Charges and Commission on Sales
- (K) Freight, Transport, Coolie and Cartage
- (L) Import Clearing & Forwarding Expenses
- (M) Travelling, Boarding & Lodging Expenses
- (N) Technical Support Expenses
- (O) Other Direct Expenses: Godown Expenses, Installation & Maintenance Charges & Other Duties & Charges and Administration Expenses: Credit Card Charges, Installation Charges, Licence Fees, Office Expenses, Profession Tax Company, Society Maintenance Charges, Interest on Statutory Dues, Statutory dues and Tax Expenses & Other Expenses
- (P) Including Other Direct Expenses

[300600] Notes - Additional information statement of profit and loss

Details of goods purchased [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Total	Total	Purchase Local	Purchase Local
Total goods purchased	1,373,18,56,955	670,54,50,538	245,18,34,849	323,31,93,318

Details of goods purchased [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased 2 [Member]		Goods purchased 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Purchase Import	Purchase Import	Purchase Merchantrade	Purchase Merchantrade
Total goods purchased	1,055,50,36,979	13,88,32,150	51,56,05,743	332,09,64,699

Details of goods purchased [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased 4 [Member]		Goods purchased 5 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Purchase High Seas	Purchase High Seas	Purchase SEZ	Purchase SEZ
Total goods purchased	8,17,51,256	1,24,60,371	20,13,600	0

Details of goods purchased [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased 6 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of goods purchased [Abstract]		
Details of goods purchased [LineItems]		
Description of goods purchased	Purchase Exempt	Purchase Exempt
Total goods purchased	12,56,14,528	0

Details of raw materials consumed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	N.A.	N.A.	N.A.	N.A.
Total raw materials consumed	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]	Textual information (37) [See below]	
Changes in inventories of stock-in-trade	-101,02,72,476	-52,40,51,699
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-101,02,72,476	-52,40,51,699
Revenue other services	0	0
Total gross income from services rendered	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of traded goods exported	414,88,67,759	389,29,52,108
Total earnings on export of goods calculated on FOB basis	414,88,67,759	389,29,52,108
Total earnings in foreign currency	414,88,67,759	389,29,52,108
Domestic sale manufactured goods	0	0
Domestic sale traded goods	910,06,84,202	299,02,97,890
Total domestic turnover goods, gross	910,06,84,202	299,02,97,890
Export sale manufactured goods	0	0
Export sale traded goods	414,88,67,759	389,29,52,108
Total export turnover goods, gross	414,88,67,759	389,29,52,108
Total revenue from sale of products	1,324,95,51,961	688,32,49,998
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

Textual information (37)

Additional information on profit and loss account explanatory [Text Block]

Changes in Inventories

	31-03-2024	31-03-2023
Goods	1,69,10,74,175	68,08,01,699
Closing Stock - Total	1,69,10,74,175	68,08,01,699
Opening Stock:		
Trading	68,08,01,699	15,67,50,000
Opening Stock -Total	68,08,01,699	15,67,50,000
Increase / (Decrease) in Stock	1,01,02,72,476	52,40,51,699

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (38) [See below]
Description of accounting policy for recognition of revenue	Refer Textual Information

Textual information (38)

Disclosure of revenue explanatory [Text Block]

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net), and gain/loss on corresponding hedge contracts.

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

[202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Director1	Director2	Director3	Director4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	DEEPAK BHASKAR SHENOY	(A) LEKH NARAYAN KARNA	(B) SONY JENA	SRIHARSA SRI KORA PADHY
Director identification number of key managerial personnel or director	01066812	09826083	09597781	09596566
Permanent account number of key managerial personnel or director	AWJPS4461L	AGXPK4602M	AVEPJ2799L	
Date of birth of key managerial personnel or director	18/05/1984	07/08/1960	02/05/1986	18/06/1961
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	CA, MBA	B.Com	B.Com	M.Com
Shares held by key managerial personnel or director	[shares] 1,41,04,000	[shares] 0	[shares] 0	[shares] 100
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	120	13.75	1.5	0
Gross salary to key managerial personnel or director	120	13.75	1.5	0
Total key managerial personnel or director remuneration	120	13.75	1.5	0

Footnotes

(A) Mr. Lekh Narayan Karina has resigned as Director of the Company w.e.f. 25th January, 2024.

(B) Mrs. Sony Jena has resigned as Director of the Company w.e.f. 25th January, 2024.

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Director5	Director6
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	(A) AMBARISH CHATTERJEE	(B) POOJA RAJAN AMBURE
Director identification number of key managerial personnel or director	06914255	10482692
Permanent account number of key managerial personnel or director	ABWPC0093J	BZQPA5885D
Date of birth of key managerial personnel or director	16/01/1971	17/09/1996
Designation of key managerial personnel or director	Additional Director	Additional Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	7.5	2
Gross salary to key managerial personnel or director	7.5	2
Total key managerial personnel or director remuneration	7.5	2

Footnotes

(A) Mr. Ambarish Chatterjee, who was appointed as an Additional Director pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, it is proposed to appoint him as Director of the Company.

(B) Ms. Pooja Rajan Ambure, who was appointed as an Additional Director pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, it is proposed to appoint her as Director of the Company.

[301000] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	CSR1	CSR2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [LineItems]		
CSR project or activity identified	Sadguru Sudhindra Educational Charitable Trust - Educational Activities	Shree Madhvendra Charitable Trust
Sector in which project is covered	(A) Education	(B) Education
Whether projects or programs undertaken in local area or other	Yes	Yes
Name of state or union territory where projects or programs was undertaken	Maharashtra	Maharashtra
Name of district where projects or programs was undertaken	Maharashtra	Maharashtra
Budget amount outlay project or program wise	20,00,000	10,00,000
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	20,00,000	10,00,000
Total amount spent on projects or programs	20,00,000	10,00,000
Cumulative expenditure upto reporting period	20,00,000	10,00,000
Mode of amount spent	(C) Other implementing agencies	(D) Other implementing agencies

Footnotes

- (A) Promoting Education, Including Special Education
 (B) Promoting Education, Including Special Education
 (C) Sadguru Sudhindra Educational Charitable Trust: CSR00001506
 (D) Shree Madhvendra Charitable Trust: CSR00006336

Disclosure of net profits for last three financial years [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	45,23,56,141	5,08,65,024	45,23,56,141
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,44,25,510	3,57,21,301	33,85,04,475

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Not Applicable pursuant to Notification No. G.S.R. 40(E) dated 22nd January, 2021 issued the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (39) [See below]
Average net profit for last three financial years	12,95,50,428.67
Prescribed CSR expenditure	25,91,008.57
Amount CSR to be spent for financial year	25,91,009
Amount spent in local area	30,00,000
Amount spent on construction/acquisition of any asset in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	30,00,000
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	30,00,000
Amount unspent CSR	0
Details of implementing agency	As per Annexure B

Textual information (39)**Details CSR policy [Text Block]**

The Company's CSR policy is based on the firm belief that there can be nothing better than enriching the human capital of the society which can provide a sustainable socio-economic impact. Company strives to have a positive impact on the communities in which we live and operate. The Company's CSR initiative has been directed to provide to the most economically and socially marginalized people, particularly children, women and the differently-abled, an easy access to better education, vocational training, health care and rural development.